



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 100 দিশপুৰ, শুক্ৰবাৰ, 12 ফেব্ৰুৱাৰী, 2021, 23 মাঘ, 1942 (শক)

No. 100 Dispur, Friday, 12th February, 2021, 23rd Magha, 1942 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

EXCISE DEPARTMENT

NOTIFICATION

The 12th February, 2021

No.Ex.250/2019/Pt/7.- In exercise of the powers conferred by section 84 of the Assam Excise Act, 2000 (Assam Act No. XIV of 2000) the Governor of Assam is pleased to make the following rules further to amend the Assam Excise Rules, 2016, hereinafter referred to as the Principal Rules, namely: -

**Short title and
Commencement**

- (1) These rules may be called the Assam Excise (Amendment) Rules, 2021.
- (2) They shall come into force with effect from 00.00 hrs of 13th February 2021 .

**Amendment
of Rule 19**

- In the Principal rules, in Sub-rule (a) of rule 19, for the existing provisions contained in Clause-I, the following shall be substituted, namely:
19 (a) Excise Duty as Ad-valorem levy on India Made Foreign Liquor: Ad-valorem levy on IMFL of the kinds namely; Brandy, Whisky, Gin, Rum, Cordial, Wine, Beer, Draught Beer etc. shall be charged on the basis of a duty multiplier on the assessed value ascertained by applying an abatement of 65 % on the declared MRP. The different kinds of Foreign Liquor are listed below under sub-Rule V of rule 19(a):

Rule 19(a)(I)

Prescribed Ad-valorem levy on different brands of India Made Foreign Liquor for civil consumption:

1. BEER INCLUDING DRAUGHT BEER	(a) Containing alcohol up to 5% v/v	0.57 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP. The Ad-valorem levy on draught beer shall be charged on the basis of its daily installed capacity @ Rs. 32.00 per BL.
	(b) Containing alcohol above 5%. Cost price range from 0 to above per case of 12 bottles of 650 ml size or equivalent quantity or 7.8 BL.	0.82 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP.
2. India Made Spirit Contained in and India made rectified spirit for the manufacture of Brandy, Whisky, Gin, Rum, Liquor cordials and other similar potable alcoholic preparation	(a) GENERAL BRAND For MRP less than Rs. 196 per bottle of 750 ml, Rs.98 per bottle of 375 ml and Rs. 50 per bottle of 180 ml size.	1.03 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.68 per bottle of 750 ml or equivalent quantity.
	(b) REGULAR BRAND For MRP equal to or more than Rs. 196 per bottle of 750 ml, Rs. 98 per bottle of 375 ml and Rs. 50 per bottle of 180 ml size but less than Rs. 231 per bottle of 750 ml, Rs. 116 per bottle of 375 ml and Rs. 61 per bottle of 180 ml size.	0.99 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.80 per bottle of 750 ml or equivalent quantity.

	<p>(c) LUXURY BRAND</p> <p>For MRP equal to or more than Rs. 231 per bottle of 750 ml, Rs 116 per bottle of 375 ml and Rs 61 per bottle of 180 ml size but less than Rs. 316 per bottle of 750 ml, Rs. 161 per bottle of 375 ml and Rs. 81 per bottle of 180 ml size.</p>	<p>0.84 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.90 per bottle of 750 ml or equivalent quantity.</p>
	<p>(d) PREMIUM BRAND</p> <p>For MRP equal to or more than Rs.316 per bottle of 750 ml, Rs. 161 per bottle of 375 ml and Rs. 81 per bottle of 180 ml size but less than Rs. 1001 per bottle of 750 ml, Rs.501 per bottle of 375 ml and Rs. 251 per bottle of 180 ml size.</p>	<p>0.61 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.141.50 per bottle of 750 ml or equivalent quantity.</p>
	<p>(e) CLASSIC PREMIUM BRAND</p> <p>For MRP equal to or more than Rs. 1001 per bottle of 750 ml, Rs. 501 per bottle of 375 ml and Rs. 251 per bottle of 180 ml size.</p>	<p>0.40 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.300 per bottle of 750 ml or equivalent quantity.</p>
	<p>(f) CHEAP BRAND</p> <p>Containing alcohol 50⁰ UP.</p>	<p>0.62 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs.24 per bottle of 750 ml or equivalent quantity.</p>

	(g) Ready to drink alcoholic Beverages	0.40 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. 10.60 per bottle of 275 ml or equivalent quantity.
3. WINE		0.13 times of the assessed value ascertained by applying an abatement of 65% on the declared MRP subject to a minimum of Rs. 34.70 per bottle of 750 ml or equivalent quantity.

Amendment Rule 23 3. In the Principal rules, for rule 23, the following shall be substituted, namely:

Procedure regarding transport of Overseas Foreign Liquor from customs warehouse to wholesale vendor; If a licence holder for wholesale of India made foreign liquor wants to obtain Overseas Foreign Liquor from customs wholesale premises, he may be granted a transport pass in Form-1 of Miscellaneous series(General) on prepayment of ad-valorem levy and surcharge where applicable at the following rates: -

Sl. No.	Kind of BIO Product	Ad-valorem levy
1	Overseas Beer up to 5% alcohol per case of 7.8 BL	5% on Cost price subject to a minimum of Rs. 150/- per case.
2	Overseas Beer above 5% alcohol per case of 7.8 BL	10% on Cost price subject to a minimum of Rs. 190/- per case.
3	Overseas Foreign Liquor	10% on Cost price subject to a minimum of Rs. 4000/- per case.
4	Overseas Wine up to 42% proof spirit	10% on Cost price subject to a minimum of Rs. 420/- per case.
5	Overseas Wine above 42% proof spirit	15% on Cost price subject to a minimum of Rs. 880/- per case.

AVINASH JOSHI,

Principal Secretary to the Government of Assam,
Excise Department, Dispur, Guwahati-6.